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## UNITED STATES BANKRUPTCY COURT DISTRICT OF MASSACHUSETTS CENTRAL DIVISION

In re:		
	CARMEN BAILEY	
	Debtor	

Chapter 13

Case No. 09-44760

## COUNSEL'S STATEMENT PURSUANT TO M.B.L.R. 13-6

Undersigned counsel for the Debtor in this case submits the following statement in accordance with Massachusetts Bankruptcy Local Rule 13-6:

- 1. After the last court hearing on November 10, 2010, I called the debtor to discuss various matters concerning her case, and made an appointment for her to meet in my office on November 23, 2010 at 1:00 p.m. She called a day or two before and cancelled saying she was sick. I had my secretary call her several times the next week to reschedule, but she did not return the phone calls.
- 2. Upon being served with notice of the Motion to Dismiss by the IRS on January 18, 2011, I wrote the debtor a letter reminding her of her duty to file timely tax returns, and asked that she call me back to advise me of the status of the 2009 returns which she had previously informed me were being prepared by an accountant in Marlborough named Glenn Everett. I expressed urgency in the letter.
- 3. In response, a few days later the debtor's adult daughter called and indicated her concern that her mother was confused about her obligations concerning the bankruptcy case. She asked to make an appointment for her and her mother to come in together so she could help her mother understand and attend to things. I informed her I thought that was a very good idea because there were pressing issues to attend to. I made an appointment for them on February 4, 2011 at 2:00 p.m.

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4. A day or two before that scheduled appointment, the daughter called my secretary and

cancelled the appointment.

5. I wrote the debtor a letter on February 7, 2011 reminding her about the tax issue and

asking her to call and reschedule an appointment as quickly as possible.

6. A day or two later, the debtor's daughter called again and asked my secretary if her

mother could sign a release and have me talk with her directly. With her on the phone, my secretary in

turn asked me if we had any special form for that, and I informed her no formalities were necessary, a

simple handwritten note from her mother would suffice, and I overheard my secretary relay that

advice.

7. In the days that followed, neither the debtor nor the daughter provided me with a

release, but the daughter did call recently and schedule an appointment for February 24, 2011.

8. If they attend that meeting, I will ascertain the facts why the tax return was not filed and

determine if the debtor has grounds to request relief. Otherwise, without communication from my

client, I am unable to file anything responsive or seek relief from dismissal.

Dated: February 18, 2011

Respectfully submitted:

/s/ Michael J. Tremblay\_

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## **CERTIFICATE OF SERVICE**

I, Michael J. Tremblay, do hereby certify that I have served the foregoing COUNSEL'S STATEMENT PURSUANT TO M.B.L.R. 13-6 upon the parties listed below via electronic service this date:

Andrea Haddad on behalf of Creditor Internal Revenue Service/IRS <u>andrea.d.haddad@irscounsel.treas.gov</u>, <u>janet.f.appel@irscounsel.treas.gov</u>; <u>bankruptcy.boston@irscounsel.treas.gov</u>

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Daniel P. Ryan on behalf of Creditor Internal Revenue Service/IRS <a href="mailto:daniel.p.ryan@irscounsel.treas.gov">daniel.p.ryan@irscounsel.treas.gov</a>, &Bankruptcy.Boston@irscounsel.treas.gov

**b** and to the parties listed in the attached list by first class mail.

Dated: February 18, 2011

/S/ Michael J. Tremblay
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